

# SIKKIM



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
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**GOVERNMENT OF SIKKIM  
URBAN DEVELOPMENT & HOUSING DEPARTMENT  
GANGTOK**

**No. GOS/UD&HD/527/2015/35**

**Dated: 11.4.2016**

## **NOTIFICATION**

In exercise of the powers conferred by section 10 of the Sikkim Entertainment Tax Act, 1980 (8 of 1980), the State Government hereby makes the following rules further to amend the Sikkim Entertainment Tax Rules, 1981, namely:

**Short title, commencement  
and application.**

1. (1) These Rules shall be called the Sikkim Entertainment Tax (Amendment) Rules, 2016.  
(2) They shall come into force at once.  
(3) They shall apply to all cable operators who provide entertainment to the subscribers by way of cable television network on payment.

**Amendment of rule 8**

2. In the Sikkim Entertainment Tax Rules, 1981 in sub rule (5) of rule 8, for the words and figure "25 percent of the total payment", the words and figure "Rupees 20/-per subscriber" shall be substituted.

**G.T. Bhutia  
PCE-Cum-Secretary  
Urban Development & Housing Department**